

2020

# Travis County Auditor's Office Statutory Review of Travis County Justice of the Peace, Precinct 1 Office

#20-19

9/18/2020



TRAVIS COUNTY  
AUDITOR'S OFFICE

PATTI SMITH, CPA  
COUNTY AUDITOR



TRAVIS COUNTY  
700 LAVACA  
P.O. BOX 1748  
AUSTIN, TX 78767  
(512) 854-9125  
FAX: (512) 854-9164

---

To: Yvonne Williams  
Judge, Justice of Peace, Precinct 1

From: Patti Smith, CPA  
Travis County Auditor

Date: September 18, 2020

Subject: Justice of Peace, Precinct 1 Statutory Examination

Scheduled as part of our statutory requirements, the Risk Evaluation and Consulting Division (REC) of the Travis County Auditor's Office has completed an examination of the Travis County Justice of Peace, Precinct 1 (JP1) Office. We conducted our examination in accordance with the applicable statutes governing the County Auditor's Office and those relating to County financial and accounting protocols. As a result of our examination, we are providing this report detailing our findings and recommendations.

## BACKGROUND

---

Justices of the peace handle both civil and criminal cases, including small claims court, justice court, and administrative hearings. In practical terms, these are lawsuits over debts, evictions, car accidents, unlawful towing, and property.

Their criminal workload involves disposing of Class C criminal misdemeanor complaints, such as traffic citations and issuance of bad checks. These cases involve collecting payments, setting contested cases for trial, and pretrial hearings with the county prosecutor.

Other office duties include presiding over peace bond hearings, reviewing applications for mental health or chemically dependent commitments, conducting compulsory school attendance trials, and giving warnings to juveniles as required by law. They also issue warrants for and conduct hearings concerning seizure and disposition of cruelly treated animals. Most JP's perform marriage ceremonies as well.

## **EXAMINATION METHODOLOGY**

---

We used data analytics to review all transactional data collected by the JP's Odyssey court system. Our analysis was based on applying sampling procedures and analytical models to the stored records. By using data analytics, we were able to limit any disruption to the office's day-to-day activities and to focus our resources on higher risk transactions.

Our sampling procedures relates to examining, on a test basis, evidence supporting the amounts and disclosures in the financial records and statements. The use of sampling techniques would not necessarily disclose all matters in the JP1's financial statements, records, and controls that might signify material weaknesses or misstatements. Regarding any written and verbal representations made by the JP1's Office, unless otherwise noted in this report, office management maintains that the assertions we relied upon in the examination were correct to the best of their knowledge.

## **SCOPE OF EXAMINATION**

---

This examination included an assessment of the adequacy and effectiveness of the overall system of financial controls in place for the Justice of Peace, Precinct 1's Office during the period May 1, 2019 to April 30, 2020. The scope of this examination included an examination of the overall internal controls in place with respect to the assessment and collection of court costs, fines, and fees, as well as bank reconciliations, cash on hand, and accounts payable.

## **SUMMARY OF FINDINGS**

---

No significant findings noted.

## **EXAMINATION TEAM**

---

Angel Candelario, Senior Auditor  
Dr. John Gomez, Senior Data Scientist  
Travis Lee, Staff Auditor  
Tracey Power, Staff Auditor

## **CLOSING**

---

This report is intended solely for the information and use of your office and the Commissioners Court. We greatly appreciate the cooperation and assistance received from the management and staff of the Justice of the Peace, Precinct 1 Office during this examination. Please contact us if you have any questions or concerns regarding this report.

DocuSigned by:

*David Jungerman*

5B5801D13DEE48D

David Jungerman, CIA  
Chief Assistant County Auditor I – REC  
Division

DocuSigned by:

*Patti Smith*

53FE54208085479

Patti Smith, CPA  
Travis County Auditor

## REPORT DISTRIBUTION

---

Lora Livingston, 261st Judicial District  
Brenda Kennedy, Judge, 403rd Judicial District  
Sam Biscoe, Travis County Judge  
Jeff Travillion, Commissioner, Precinct 1  
Brigid Shea, Commissioner, Precinct 2  
Gerald Daugherty, Commissioner, Precinct 3  
Margaret Gomez, Commissioner, Precinct 4  
Jessica Rio, County Executive, Planning and Budget Office  
Joe Alvarado, Financial Manager, Justice of Peace  
Kitzy Daniels, Court Administrator, Justice of the Peace Precinct 1  
Travis County Executives  
Managers, Travis County Auditor's Office  
Examination File